

ARIZONA FORM
313**Alternative Fuel Vehicle (AFV) Credit****2003**

For the calendar year 2003, or fiscal year beginning <u>MM/DD/YYYY</u> and ending <u>MM/DD/YYYY</u> .
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Attach to your return and mail to
Arizona Department of Revenue, 1600 West Monroe, Attention: Alt Fuel, Phoenix, AZ, 85007-2650

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X OR 165

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

Do not use this form to claim a credit carryover for a neighborhood electric vehicle (NEV). Use Form 328 to claim a credit carryover for a NEV.

Part I Refund Allocation From 2001 to 2003 for Taxpayers That Elected to Have the 2001 Refund Paid Out in Three Annual Installments

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Credit from Taxable Year	Original Credit Amount	Amount of Column (b) Applied to 2001 Tax Plus Amount of Column (b) Included in First Annual Installment	Amount of Column (b) Included in Second Annual Installment	Tentative Amount Available for Third Refund Installment: Subtract columns (c) and (d) from column (b).	Refund Installment Disallowance from Form 313, Part VII, line 26. Complete Parts III thru VII as applicable before entering amount.	Amount Available to be Refunded: Subtract column (f) from column (e). If the amount in column (f) is more than the amount in column (e), enter zero in column (g).
1 2001						

Amount refundable for taxable year 2003:

- Individuals enter the amount from line 1, column (g) on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 40.
- Corporations enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations, that are taking the credit, also enter this amount on Form 120S, page 1, line 21.

NOTE: Do not complete Form 300 (corporations) or Form 301 (individuals) unless you complete Part II or Part VII.

Part II Available Credit Carryover From Taxable Years 1998 and 1999

NOTE: If you complete Part II, you must also complete Form 300 (corporations) or Form 301 (individuals).

	(a) Carryover Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover Subtract column (c) from column (b)
2	1998 (5 year carryover)			
3	1999 (5 year carryover)			
4	Total Available Carryover From Prior Taxable Years: Add the amounts on lines 2 and 3 of column (d), and enter the total. Individuals also enter this amount on Arizona Form 301, Part I, line 10. Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 8			

Part III begins on page 2 →

Part III Credit Recapture Computation

5	Enter the number of AFVs for which you claimed a credit that are no longer eligible for the credit.....	5	
		VEHICLE 1	VEHICLE 2
6	Enter the Vehicle Identification Number (VIN) for each AFV that no longer qualifies for the credit.....	6	
7	Enter the date on which the AFV was placed into service	7	MMDDYYYY
8	Enter the date on which the event that caused the recapture occurred	8	MMDDYYYY
9	Enter the amount of credit for which each AFV was eligible	9	
10	Amount of credit subject to recapture: If the date on line 8 is within 12 months from the date on line 7, <i>multiply the amount on line 9 by 100% (1)</i> . If the date on line 8 is more than 12 months but within 24 months from the date on line 7, <i>multiply the amount on line 9 by 66 2/3% (.666)</i> . If the date on line 8 is more than 24 months but within 36 months from the date on line 7, <i>multiply the amount on line 9 by 33 1/3% (.333)</i>	10	
11	For vehicles placed in service during the 2000 taxable year, <i>add the amounts on line 10 in each column, and enter the result</i>	11	
12	For vehicles placed in service during the 2001 taxable year, <i>add the amounts on line 10 in each column, and enter the result</i>	12	

Part IV Lessor/Lessee Information for Credit Recapture

13	Have you entered into a lease agreement for any AFV listed on Part III, line 6 that provides that the lessor may share the credit with the lessee?	Yes	No
	If you answered, "No", <i>skip</i> lines 14 through 22.	<input type="checkbox"/>	<input type="checkbox"/>
	If you answered, "Yes", <i>complete</i> lines 14 through 22.	Lessor	Lessee
14	Is this form being completed by the lessor or the lessee? <i>Check the applicable box</i>	<input type="checkbox"/>	<input type="checkbox"/>
	If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for AFVs listed on line 6, complete a separate schedule for each lease that shows the information requested on lines 15 through 22 below. Attach these schedules to Form 313 when you file your return.		
15	Name of lessor:		
16	Lessor's TIN:		
17	Lessor's share of the amount of credit recapture on Part III, line 11	17	
18	Lessor's share of the amount of credit recapture on Part III, line 12	18	
19	Name of lessee:		
20	Lessee's TIN:		
21	Lessee's share of the amount of credit recapture on Part III, line 11	21	
22	Lessee's share of the amount of credit recapture on Part III, line 12	22	

Part V S Corporation Shareholder Information for Credit Recapture

23	If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 23a through 23d separately for each shareholder.	
23a	Name of shareholder:	
23b	Shareholder's TIN:	
23c	Shareholder's share of the amount on Part III, line 11; or Part IV, line 17 (if the S corporation is a lessor); or Part IV, line 21 (if the S corporation is a lessee)	23c
23d	Shareholder's share of the amount on Part III, line 12; or Part IV, line 18 (if the S corporation is a lessor); or Part IV, line 22 (if the S corporation is a lessee)	23d

Part VI begins on page 3 →

Part VI Partnership Partner Information for Credit Recapture

24 If the credit was passed through from a partnership to its partners, the partnership must complete lines 24a through 24d separately for each partner.

24a Name of partner: _____

24b Partner's TIN: _____

24c Partner's share of the amount on Part III, line 11; or Part IV, line 17 (if the partnership is a lessor); or Part IV, line 21 (if the partnership is a lessee)

24d Partner's share of the amount on Part III, line 12, or Part IV, line 18 (if the partnership is a lessor); or Part IV, line 22 (if the partnership is a lessee)

24c		
24d		

Part VII All Taxpayers Subject to the Recapture

NOTE: If you complete Part VII, you must also complete Form 300 (corporations) or Form 301 (individuals).

25 Disallowed credit from taxable year 2000: Individuals, corporations, and S corporations, enter the amount from Part III, line 11, or if a lessor, enter the amount from Part IV, line 17; or if a lessee, enter the amount from Part IV, line 21. S corporation shareholders, enter the amount from Part V, line 23c. Partners of a partnership, enter the amount from Part VI, line 24c

- Individuals, enter the amount on Part VII, line 25 on Form 301, line 29.
- Corporations, including S corporations that elected to take the credit, enter the amount on Part VII, line 25 on Form 300, line 23.

26 Disallowed credit from taxable year 2001: Individuals, corporations, and S corporations, enter the amount from Part III, line 12, or if a lessor, enter the amount from Part IV, line 18; or if a lessee, enter the amount from Part IV, line 22. S corporation shareholders, enter the amount from Part V, line 23d. Partners of a partnership, enter the amount from Part VI, line 24d

- If you elected to have the excess credit from taxable year 2001 refunded in three annual installments, also enter this amount on Form 313, Part I, line 1, column (f).

If the original credit for the 2001 taxable year was less than the 2001 tax, or if the original credit was more than your tax and you elected a lump sum refund or two annual installments, *skip lines 27 through 30, and do one of the following:*

- Individuals, enter the amount on Part VII, line 26 on Form 301, line 29.
- Corporations, including S corporations that elected to take the credit, enter the amount on Part VII, line 26 on Form 300, line 23.

NOTE: If you have an amount on Part VII, line 25 that you must enter on Form 300 or Form 301, *add that amount to the amount on line 26 and enter the total on Form 300 or Form 301.*

If the original credit was more than your tax and you elected to have the excess credit refunded in three annual installments, *complete lines 27 through 30.*

27 Enter the total amount of the credit originally allowable for the 2001 taxable year for all AFVs. If you were a lessor, lessee, partner or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you.

28 Credit allowable for taxable year 2001 for all AFVs after disallowed credit: *Subtract line 26 from line 27, and enter the result.*

29 Enter the amount of original credit for taxable year 2001 for all AFVs that was actually applied against the 2001 tax liability plus the amount that was included in the first and second annual refund installments

30 Recapture amount: *Subtract line 28 from line 29, and enter the result*

- Individuals, also enter the amount on line 30 on Form 301, line 29.
- Corporations, including S corporations that elected to take the credit, also enter the amount on line 30 on Form 300, line 23.

NOTE: If you also have an amount on Part VII, line 25, *add that amount to the amount on line 30 and enter the total on Form 300 or Form 301.*

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